

Curriculum Vitae, May 2020

## **RONALD C. FISHER**

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Professor of Economics  
Michigan State University, Department of Economics  
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### **EDUCATION**

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B.A., Chemistry, with high honors, Michigan State University, 1972  
M.A., Economics, Brown University, 1974  
Ph.D., Economics, Brown University, 1977  
Ph.D. Dissertation: A Theoretical Analysis of General Revenue Sharing (Vernon Henderson, major professor)

### **OTHER PROFESSIONAL POSITIONS**

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#### **Academic:**

Visiting Scholar, New England Public Policy Center, Federal Reserve Bank of Boston, 2014-2015  
Visiting Professor and Chutian Scholar, Zhongnan University of Economics and Law, Wuhan China, 2010-2014  
Core Faculty Member, Asian Studies Center, Michigan State University, 2009-  
Visiting Research Fellow, Peking University—Lincoln Institute Center for Urban Development and Land Policy, 2008-2010  
Dean, Honors College, Michigan State University, 1996-2007  
Faculty Associate, Lincoln Institute of Land Policy, 1994-1996  
Visiting Fellow, Federalism Research Centre, Australian National University, 1992  
Chairperson, Department of Economics, Michigan State University, 1988-1992  
Professor of Economics, Michigan State University, 1986-  
Associate Professor of Economics, Michigan State University, 1981-1986  
Assistant Professor of Economics, Michigan State University, 1976-1981  
Instructor, Brown University, 1974-1975  
Teaching Assistant, Brown University, 1972-1974

**Government:**

Visiting Scholar, New England Public Policy Center, Boston Federal Reserve Bank, 2014-2015  
Deputy State Treasurer (Taxation and Economic Policy), State of Michigan, 1983-85  
Executive Director, Governor's Study Group on Limitation of Government Expenditures,  
State of Connecticut, 1978-79  
Research Economist, Advisory Commission on Intergovernmental Relations, 1975-1976  
Environmental Economics Consultant, Bureau of Public Lands, State of Maine, 1974

**HONORS AND AWARDS**

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Steven Gold Award, presented by the Association for Public Policy Analysis and Management,  
National Conference of State Legislatures, and National Tax Association, 2014.  
Chutian Scholar, Hubei Province, China, 2010  
Crystal Apple Award, College of Education, Michigan State University, 2005  
Phi Beta Kappa, Honorary Membership, 1999  
National Science Foundation Grant No. DAR 80-10999, 1980-1982  
U.S. Advisory Commission on Intergovernmental Relations Internship, 1975-1976  
Audubon Society Environmental Internship, 1974  
Honors College member, Michigan State University, 1969-1972

**PROFESSIONAL ASSOCIATIONS**

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American Economic Association  
Association for Public Policy Analysis and Management  
Association for Budgeting and Financial Management  
International Institute of Public Finance  
National Tax Association  
Board of Directors, National Tax Association, 1998-2002  
Editorial Advisory Board, National Tax Journal, 1995-1998  
Program Committee, 2014, 2016  
Chair, Education in Public Finance Committee, National Tax Association, 1994-1998  
Vice-chair, Education in Public Finance Committee, National Tax Association,  
1990-1993.  
Western Economic Association International  
National Collegiate Honors Council, 1996-2007  
Association of American Colleges & Universities, 1998-2007

## **ADMINISTRATIVE AND GOVERNANCE EXPERIENCE**

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### **University:**

Dean of the Honors College, 1996-2007  
Academic Council, 1996-2007  
University Committee on Student Affairs, 2011 – 2017  
Faculty Council, 2012 - 2017  
University Committee on Honors Programs, (ex officio), 1996-2007  
Board of Directors, Advisory Council and Awards Committee, MSU Alumni Association, 2007-2009  
Athletic Council, 1993-1997; 2007-2009  
Committee on Social Media, Pedagogy, Academic Rights and Responsibilities, 2013-2014  
Search Committee, Director of Gifted and Talented Education Programs, 2013  
Search Committee, Director of Admissions, 2007  
Board of Directors, Featherstone Society, 2007-2016  
Featherstone Prize Selection Committee, 2000-  
Rhodes Scholarship Selection Panel, 1982, 1985, 1990, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006  
Marshall Fellowship Selection Panel, 1981, 1987, 1993, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006  
Truman Fellowship Selection Panel, 1977, 1978, 1980, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007  
Search Committee, Assistant Provost for Outreach, 2001  
Search Committee, Director of Financial Aid, 2000  
Search Committee, Director of Intercollegiate Athletics, 1999  
Search Committee, Chair, Director of Admissions, 1998  
University Awards Committee, 1998-2001  
Committee to Review the Honors College, 1994-95  
Fiscal Integrity Subcommittee, NCAA Certification Review, 1995  
Search Committee, Director of Student-Athlete Support Services, 1994-95  
Academic and Faculty Councils, 1994-95  
University Committee on Academic Policy, 1993-1995, Chair, 1994-95  
Committee to Establish an Honors Program in Multidisciplinary Social Science, 1981

### **College:**

Undergraduate Programs Committee, College of Business, 1984-1988  
MPP Program Advisory Committee, College of Social Science, 2015-2017, 2018-

### **Department of Economics:**

Ronald C. Fisher, page 4

Chairperson, 1988-1992  
Editorial Board, MSU Economist, 1981-1988  
Undergraduate Instruction Committee, 1981-1982, 1985-1986, 2018-  
Promotion Reading Committees, 1986, 1988, 1993, 1994, 1995  
Expanded Advisory Committee, 1983  
Committee to Recruit Senior Public Finance Faculty, 1978  
Advisory Committee, 1977-1978  
Graduate Instruction Committee, 1976-1977

## **PROFESSIONAL SERVICE AND CONSULTING**

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### **Academic:**

External Reviewer, Honors College, University of Iowa, 2003  
Consultant to the International Association of Assessing Officers, Property Tax Course 402, 2003  
External Reviewer, Honors College, University of Oregon, 1999  
Editorial Advisory Board, *National Tax Journal*, 1995-1998  
Editorial Advisory Board, *Economic Horizons*, 1994-1996  
External Examiner for the Department of Economics, Faculty of Economics and Administrative  
Sciences, United Arab Emirates University, 1991-1992  
Board of Editors, *Urban Affairs Quarterly*, 1990-1993

### **Government:**

Consultant to North Dakota United, 2018.  
Consultant to the Washington State Debt Commission, Office of the State Treasurer, State of  
Washington, 2011.  
Consultant to the California Debt and Investment Advisory Commission, State of California,  
2010 - 2011.  
Member, Data Users Group, Governments Division, U.S. Census Bureau, 2009 -  
Reviewer for National Research Council report, State and Local Government Statistics at a  
Crossroads, July 2007.  
Moderator, "What Kind of Michigan Do We Want?" Town Hall Meeting on Tax Reform, The  
Center for Michigan, East Lansing, November 2006  
Editor representing Michigan State University, Michigan at the Millennium, A Benchmark and  
Analysis of Its Fiscal and Economic Structure, 2002-2003  
Consultant to the National Academy of Science Committee on School Finance, 1997-1998  
Consultant to MSU Urban Affairs Programs, the Grand Rapids Metro Council, the City of Grand  
Rapids, and Plante & Moran regarding local government consolidation, 1996-98  
Consultant to the Arizona Joint Select Committee on State Revenues and Expenditures regarding  
fiscal limits and property tax relief, 1989  
Member of the Academic Consortium to the Governor's Task Force on Access to Health Care,  
State of Michigan, 1988-1989

Ronald C. Fisher, page 5

Consultant to the Revenue Commissioner, State of Michigan, regarding analysis of tax amnesty and compliance performance, 1986-87

Consultant to the New Jersey State and Local Expenditure and Revenue Policy Commission, 1986-87, regarding alternatives to local property taxes

Consultant to the United States Department of the Treasury, Office of Tax Analysis, regarding gross income taxes, 1985

Testified before the U.S. House Intergovernmental Relations and Human Resources Subcommittee regarding State and Federal Economic Stabilization Policy, 1984

Consultant to the Minnesota Tax Study Commission, 1983-84

Consultant to the West Virginia Tax Study Commission, 1983

Consultant to the U.S. Department of Housing and Urban Development, 1982

Study of the Michigan Fiscal Structure, coordinated by Professor H. Brazer, The University of Michigan, 1981

Consultant to the District of Columbia Tax Revision Commission, 1977

### **Business:**

Board of Directors of the Independent Business Research Office of Michigan, Detroit, 1988-1991

Expert Witness for General Motors Corporation, Kentucky Tax Court, 1987

### **TEACHING EXPERIENCE**

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Introduction to Microeconomics

Microeconomics and Public Policy (honors)

Intermediate Microeconomics

Microeconomic Theory (Masters and Ph.D. level)

Survey of Public Economics (undergraduate)

Economics of Taxation (undergraduate and graduate)

State-Local Government Public Finance (undergraduate and graduate)

Public Policy Analysis (graduate)

Economic Journalism (undergraduate)

Social Science of Sports (undergraduate)

### **GRADUATE (Ph.D.) STUDENTS (major professor only)**

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Mary Gade, Ph.D. 1986, Oklahoma State University

Michael Walsh, Ph.D. 1987, Chicago Climate Exchange

Michael Addonizio, Ph.D. 1988, Wayne State University

Ronald C. Fisher, page 6

Robert Wassmer, Ph.D. 1989, California State University-Sacramento

Judy Temple, Ph.D. 1990, Humphrey Institute of Public Policy, University of Minnesota

Jeffrey Guilfoyle, Ph.D. 1998, Public Sector Consultants

Yingying Shi, Ph.D., 2013, Nankai University

## **PUBLICATIONS**

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### **Books:**

*State and Local Public Finance*, fifth edition, Oxford: Routledge, forthcoming 2021.

*State and Local Public Finance*, fourth edition, Oxford: Routledge, 2016.

*State and Local Public Finance*, third edition, Mason, Ohio: Thomson South-Western, 2007.

*Michigan at the Millennium*, edited by C. Ballard, P. Courant, D. Drake, R. Fisher, and E. Gerber. East Lansing, Michigan: Michigan State University Press, 2003.

*State and Local Public Finance*, Chinese language edition, Beijing: Chinese People's University Press, 2000.

*Intergovernmental Fiscal Relations*, edited by R. Fisher, Boston: Kluwer Academic Publishers, 1997.

*State and Local Public Finance*, second edition, Chicago: Richard D. Irwin, Inc., 1996.

*Instructor's Manual* to accompany *State and Local Public Finance*, Chicago: Irwin, Inc., 1996.

*State and Local Public Finance: Institutions, Theory, Policy*, Glenview, Illinois: Scott, Foresman and Co., Inc., 1989.

### **Journal Articles and Book Chapters:**

"The Viruscession: State Tax Implications from the Great Recession," with R. Wassmer. *Tax Notes State*, April 13, 2020, pp. 149-153.

Ronald C. Fisher, page 7

“Governmental Expenditure Implications of Autonomous Vehicles.” *National Tax Journal*, 73:1, March 2020, pp. 235-258.

“Are the States Prepared for the Next Economic Downturn?” with R. Wassmer. *Tax Notes State*, December 16, 2019, pp. 959-965.

“The Resurgence of Property Taxes,” with R. Wassmer. *Tax Notes State*, October 14, 2019, pp. 125-128.

“Does Size Matter in Taxation.” with R. Wassmer. *State Tax Notes*, July 15, 2019.

“Illustrative Assignments to Incorporate Research and Writing in Introductory Economics Classes.” *Journal of Economics Teaching*, Volume 4, Issue 1, May 2019.

“Who Works for States?” with R. Wassmer. *State Tax Notes*, March 4, 2019.

“Don’t Bet on It,” with R. Wassmer. *State Tax Notes*, October 22, 2018.

“Tolls Rule,” with R. Wassmer. *State Tax Notes*, July 23, 2018.

“Tax Reform Debate Won’t End Anytime Soon,” with R. Wassmer. *State Tax Notes*, March 19, 2018.

“Property Tax Knowledge and Attitudes,” with R. Wassmer. *State Tax Notes*, January 1, 2018.

“Will the Decline in Sales Tax Revenue Continue?” with R. Wassmer. *State Tax Notes*, August 21, 2017.

“Does Perception of Gas Tax Paid Influence Support for Funding Highway Improvements?” with R. Wassmer. *Public Finance Review*, 2017.

“A Snapshot of Current State Finances,” with R. Wassmer. *State Tax Notes*, March 6, 2017.

“Infrastructure Spending: After the Great Recession and Historically.” *Proceedings of the Annual Conference on Taxation (on line)*, National Tax Association, 2017.

“The Infrastructure Investment Decline,” with R. Wassmer. *State Tax Notes*, November 28, 2016.

“Naming Rights as a State Revenue Generator,” with R. Wassmer. *State Tax Notes*, June 13, 2016.

“State-Local Government Fiscal Conditions After the Great Recession,” with R. Wassmer. *State Tax Notes*, February 8, 2016.

Ronald C. Fisher, page 8

- "Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance," with R. Wassmer. National Tax Association, *Proceedings of the 106<sup>th</sup> Annual Conference on Taxation*, 2016.
- "Time to Question the Public Benefits of Pro Sports Subsidies," with R. Wassmer. *State Tax Notes*, October 19, 2015.
- "Perceptions of Gasoline Taxes," with R. Wassmer. *State Tax Notes*, July 13, 2015.
- "Analysis of State and Local Government Capital Expenditure During the 2000s," with R. Wassmer. *Public Budgeting and Finance*, 35, no.1, Spring 2015, pp. 3-28.
- "A (Baker's) Dozen Years of State and Local Government Capital Investment," with R. Wassmer. *State Tax Notes*, 2015.
- "The Issuance of State and Local Debt During the United States' Great Recession," with R. Wassmer. *National Tax Journal*, 67, No. 1, March 2014, pp. 113-150.
- "An Analysis of State and Local Government Capital Expenditure Before and During the 'Great Recession'," with R. Wassmer, *Proceedings of the 105<sup>th</sup> Annual Conference on Taxation*, National Tax Association, 2014.
- "State Intergovernmental Grant Programs," with A. Bristle. In *The Oxford Handbook of State and Local Government Finance*, R. Ebel and J. Petersen, eds. Oxford: Oxford University Press, 2012.
- "Debt Burdens of California's State and Local Governments," with R. Wassmer. *California Journal of Politics and Policy*, 2012
- "State and Local Government Debt, 1992-2008," with R. Wassmer. *State Tax Notes*, August 15, 2011, pp. 427-436.
- "The State of State and Local Government Finance." *Regional Economic Development*, St. Louis Federal Reserve Bank, 2010.
- "An Overview of the Implications of Eliminating the Property Tax: What Do Recent State Debates and Prior State Experience Tell Us?," with A. Bristle and A. Prasad. In *The Property Tax and Local Autonomy*, M. Bell, D. Brunori, J. Youngman, eds. Cambridge, MA: Lincoln Institute of Land Policy, 2010.
- "Major State-Local Policy Challenges: Outside-the-Box Solutions Needed." In *State and Local Fiscal Policy: Thinking Outside the Box*, Sally Wallace, ed. Northampton, MA: Edward Elgar Publishing, 2010.



Ronald C. Fisher, page 9

- “What Policy Makers Should Know About Property Taxes.” *State Tax Notes* 51, No. 8 (February 23, 2009): 591-597 (Reprinted from *Land Lines*).
- “What Policy Makers Should Know About Property Taxes.” *Land Lines*, Cambridge, MA: Lincoln Institute of Land Policy, January 2009: 8-14.
- “Author Thoughts from a State and Local Government Perspective.” *Proceedings, National Tax Association Annual Conference*. Columbus, OH: National Tax Association, 2009.
- “Commentary on ‘Local Government Finances: The Link Between Intergovernmental Transfers and Indebtedness.’” In *Fiscal Decentralization and Land Policies*, G. Ingram and Y. Hong, eds. Cambridge, Massachusetts: Lincoln Institute of Land Policy, 2009.
- “Comment on ‘Assessing Puerto Rico’s Fiscal Policies’.” In *The Economy of Puerto Rico*, S. Collins, B. Bosworth and M. Soto-Class, eds. Washington, D.C.: Brookings Institution, 2006.
- “Tax Amnesty.” In *The Encyclopedia of Taxation & Tax Policy*, J. Cordes, R. Ebel, and J. Gravelle, eds. Washington, D.C.: Urban Institute Press, 1999 (first edition), 2005 (second edition).
- “Fiscal Relations Among the Federal Government, State Government, and Local Governments in Michigan,” with J. Guilfoyle. In *Michigan at the Millennium*, East Lansing, Michigan: Michigan State University Press, 2003.
- “Introduction and Overview,” with C. Ballard, D. Drake, P. Courant, and E. Gerber. In *Michigan at the Millennium*, East Lansing, Michigan: Michigan State University Press, 2003.
- “The Changing State-Local Fiscal Environment: A 25-year Retrospective.” In *State and Local Finances Under Pressure*, D. Sjoquist, editor, Cheltenham, UK: Edward Elgar, 2003.
- “Interstate Variation in the Use of Fees to Fund K-12 Public Education.,” with R. Wassmer. *Economics of Education Review*, 21 (2002) 87-100.
- “Local Government Responses to Education Grants,” with L. Papke. *National Tax Journal*, March 2000, 153-168.
- “Economic Influences on the Structure of Local Government in U.S. Metropolitan Areas,” with R. Wassmer. *Journal of Urban Economics*, 1998.
- “Income and Grant Effects on Local Expenditure: The Flypaper Effect and Other Difficulties”, originally published in the *Journal of Urban Economics*, 1982. Reprinted in *The Economics of Fiscal Federalism and Local Finance*, edited by Wallace Oates. London: Edward Elgar, 1997.

Ronald C. Fisher, page 10

- "The Effects of State and Local Public Services on Economic Development." *New England Economic Review*, March/April 1997, 53-67. Reprinted in *State Tax Notes*, 13 No. 1, July 7, 1997, 47-58.
- "An Evaluation of the Recent Move to Centralize the Funding of Public Schools in Michigan," with R. Wassmer. *Public Budgeting and Finance*, 16, Fall 1996, 90-112.
- "Centralizing Educational Responsibility in Michigan and Other States: New Constraints on States and Localities," with R. Wassmer. *National Tax Journal*, 48, September 1995, 417-428.
- "Macroeconomic Implications of Fiscal Policy: The Overseas Experience." In *Vertical Fiscal Imbalance and the Allocation of Tax Powers*, D. Collins, editor, Australian Tax Research Foundation, Sydney, 1993.
- "State-Local Fiscal Behavior: Analysis of Interjurisdictional Differences, 1962-1987," with J. Navin. *Public Finance Quarterly*, 20, No. 4, October 1992, 433-49.
- "Interjurisdictional Competition: A Summary Perspective and Agenda for Research." In *Competition Among States and Local Governments: Efficiency and Equity in American Federalism*, D. Kenyon and J. Kincaid, eds., Urban Institute Press, Washington, D.C., 1991, 261-274.
- "Two Revolutions in Economic Policy' and 'Economic Efficiency in Recent Tax Reform History': Comment." In *The Economic Legacy of the Reagan Years: Euphoria or Chaos?*, A. Sahu and R. Tracey, eds., New York, Praeger Publishers, 1991, 104-106.
- "Local Property Tax and Expenditure Limits," with M. Gade. In *State and Local Finance for the 1990s: A Case Study of Arizona*, T. McGuire and D. Naimark, eds., School of Public Affairs, Arizona State University, Tempe, 1991, 449-464.
- "Participation in Tax Amnesties: The Individual Income Tax," with J. Goddeeris and J. Young. *National Tax Journal*, 42, March 1989, pp. 15-28.
- "Comment on Tax Deductibility and Municipal Budget Structure," in *Fiscal Federalism: Quantitative Studies*, H. Rosen, ed., University of Chicago Press, 1988.
- "Federal Tax Reform: A State and Local Government Perspective." In *Federal Tax Reform: Which Way to Go?*, The Upjohn Institute, 1987.
- "A Balanced Budget Constitutional Amendment: Economic Complexities and Uncertainties," with D. Suits. *National Tax Journal*, December 1985, pp. 467-477. Reprinted in *Readings and Cases in Macroeconomics*, B. Bernacke, ed., McGraw-Hill, 1987, pp. 137-151.
- "Taxes and Expenditures in the U.S.: Public Opinion Surveys and Incidence Analysis Compared." *Economic Inquiry*, July 1985, pp. 525-550.

- "Local Government Revenue: Tax Reliance, Revenue Diversification, and Metropolitan Finance," with J. Kohlhase. *Research in Urban Economics*, Vol. 4, J.A.I. Press, Inc., 1984, pp. 205-227.
- "The Incidence and Incentive Effects of Property Tax Credits: Evidence from Michigan," with R. Rasche. *Public Finance Quarterly*, July 1984, pp. 291-319.
- "Essay on Kenneth Arrow." In *20th Century Thinkers*, E. Borkland, ed., St. James Press, London, Fall 1983.
- "Natural Gas Price Deregulation and Windfall Profits Taxation," with A. Koo. *Southern Economic Journal*, October 1983, pp. 529-538.
- "A Theoretical View of Revenue Sharing Grants." Reprinted in *Municipal Expenditures, Revenues, and Services*, P. Beaton, ed., Center for Urban Policy Research, Rutgers University, 1983, pp. 125-143.
- "Income and Grant Effects on Local Expenditure: The Flypaper Effect and Other Difficulties." *Journal of Urban Economics*, November 1982, pp. 324-345. Reprinted in *The Economics of Fiscal Federation and Local Finance*, edited by Wallace Oates, Edward Elgar Publishing, Cheltenham UK, 1997.
- "Fiscal Problems and Policies of the Cities," with J. Kohlhase. In *Study of the Fiscal and Economic Structure of Michigan*, H. Brazer, ed., The University of Michigan Press, 1982, pp. 852-892.
- "Expenditure Incentives of Intergovernmental Grants: Revenue Sharing and Matching Grants." *Research in Urban Economics*, Vol. 1, JAI Press, Inc., 1981, pp. 201-218.
- "Local Sales Taxes: Tax Rate Differentials, Sales Loss, and Revenue Estimation." *Public Finance Quarterly*, Vol. 8, No. 2, 1980, pp. 171-188.
- "A Theoretical View of Revenue Sharing Grants." *National Tax Journal*, Vol. 32, No. 2, 1979, pp. 173-184.
- "State Limitation on Local Taxing and Spending Powers: Comment and Re-evaluation." with M. Bell. *National Tax Journal*, Vol. 31, No. 3, 1978, pp. 391-396.
- "The Sales Tax in the District of Columbia Revenue System." In *Technical Aspects of the District's Tax System, Studies and Papers Prepared for the District of Columbia Tax Revision Commission*, Committee on the District of Columbia, U.S. House of Representatives, Serial No. 5-11, December 1978, pp. 37-66.
- "Recent State Experience with Local Tax and Expenditure Controls," with J. Shannon and M. Bell. *National Tax Journal*, September 1976. Reprinted in *International Assessor*, October 1976.

Ronald C. Fisher, page 12

"State Fiscal Actions." In *State Actions in 1975*, Advisory Commission on Intergovernmental Relations, Washington, D.C., Report M-102, July 1976.

### **Monographs and Reports:**

"Infrastructure Investment and Financing for the Incoming 2019 Gubernatorial Administration." Policy Guides, Michigan at a Crossroads, Michigan State University Extension Center for State and Local Government Policy, November 1, 2018, <https://www.canr.msu.edu/michiganpolicyguide/all-policy-guides>.

"Review and Analysis of North Dakota Fiscal Policy: Tax Structure, Budgeting, and Education Finance," with C. Fowler, Report to North Dakota United, August 2018.

"Information Report: Fiscal Options for East Lansing." Michigan State University, July 2018.

"Information Report: An Income Tax for East Lansing?" Michigan State University, April 2017.

*Why is State and Local Government Capital Spending Lower in the New England States than in Other U.S. States?* With R. Sullivan. Policy Report 16-1, New England Public Policy Center, Federal Reserve Bank of Boston, 2016.

"Summary of the Michigan Property Tax." In *Property Taxes at a Glance: State Narratives*, (online), Lincoln Institute of Land Policy, 2016.

"State and Local Government Debt in Washington," with R. Wassmer. Report to the Washington State Debt Commission, 2011.

"Debt Burdens of California State and Local Governments: Past, Present and Future," with R. Wassmer, H. Enayati, and M. Maxfield. Report to the California Debt and Investment Advisory Commission, 2011.

"Property Taxes for Local Finance: Research Results and Policy Perspectives." Report prepared for the Lincoln Institute of Land Policy, Cambridge, Massachusetts, December 2008.

"The Financing Role of States and Local Governments for Education," Prepared for the National Academy of Sciences Committee on Education Finance, January 1998.

"Grand Rapids Metro Rebate Project: Analysis of the Cost and Demand Factors Influencing Local Government Expenditures," with K. Krastev. Report to the Grand Rapids Metropolitan Area Council, July 1997.

"The Impact of Michigan State University on the Michigan Economy", with J. Goddeeris, M. Bean, and M. Tieslau. Report to the Office of the Vice-President for Research and Graduate Studies, Michigan State University, 1992.

Ronald C. Fisher, page 13

"Property Tax Relief Mechanisms," with M. Gade. Chapter 25, in *Final Report, Vol. 2, Arizona Joint Select Committee of State Revenues and Expenditures*, Phoenix, November 1989, pp. 719-732.

"Fiscal Limits," with Mary Gade. Chapter 24 in *Final Report, Vol. 2, Arizona Joint Select Committee on State Revenues and Expenditures*, Phoenix, November 1989, pp. 679-717.

"The Impact of Fiscal Limits and Property Tax Relief on Arizona Local Government Finance," with M. Gade. Report prepared for the Arizona Joint Select Committee on State Revenues and Expenditures, August 1989, 150 pages.

*Tax Amnesty in Michigan: Participation by Business*, with J. Goddeeris and S. Martin. Michigan Department of Treasury, September 1988.

*Tax Amnesty in Michigan*, with J. Goddeeris. Michigan Department of Treasury, July 1987.

"Local Alternatives to the Property Tax," report prepared for the New Jersey State and Local Expenditure and Revenue Policy Commission, May 1987.

"Taxes and Telecommunications in an Era of Change," with L. Martin. In R. Ebel and T. McGuire, eds., *Final Report of the Minnesota Tax Study Commission*, Vol. 2, Butterworth Legal Publishers, St. Paul, 1986, pp. 223-250.

*Report to Congress on an Economic Analysis of Gross Income Taxes*, with C. Ballard. U.S. Department of Treasury, Office of Tax Analysis, November 1986.

"Analysis of the Michigan Individual Income Tax for 1983," Taxation and Economic Policy Office, Michigan Department of Treasury, May 1985.

"Income and Income Tax Data by School District for 1982." Taxation and Economic Policy Office, Michigan Department of Treasury, March 1985.

*Analysis of the Michigan Single Business Tax*. Taxation and Economic Policy Office, Michigan Department of Treasury, January 1985.

*Tax Expenditure Appendix, 1984-1985 Fiscal Year Executive Budget*. State of Michigan, July 1984.

"Tax Expenditure Analysis of Public Act 255." Taxation and Economic Policy Office and Bureau of Local Government Services, Michigan Department of Treasury, May 1984.

"Survey of Tax Abatement Experience." Taxation and Economic Policy Office and Bureau of Local Government Services, Michigan Department of Treasury, May 1984.

Ronald C. Fisher, page 14

"Property Taxes in Michigan: Rates, Revenue, and Relief." Bureau of Local Government Services and Taxation and Economic Policy Office, Michigan Department of Treasury, May 1984.

"Analysis of the Michigan Individual Income Tax for 1982." Taxation and Economic Policy Office, Michigan Department of Treasury, April 1984.

"Economic Analysis of Sales Tax Exemptions in West Virginia," with M. Walsh. In *A Tax Study for West Virginia in the 1980's*, West Virginia Tax Study Commission, Charleston, March 1984.

*Report of the Governor's Study Group on the Limitation of Government Expenditures*, prepared for the Study Group and submitted to the Governor, State of Connecticut, 1979.

*State-Imposed Local Tax and Expenditure Controls*, with M. Bell. Advisory Commission on Intergovernmental Relations, Washington, D.C., 1977.

*Inflation and the Individual Income Tax*, with R. Ebel. Advisory Commission on Intergovernmental Relations, Washington, D.C., 1976.

*The Machias River Watershed Study*, report by the Maine Bureau of Public Lands to the Maine Department of Conservation, 1974.

### **Other Publications and Recent Working Papers:**

"Reflections about the Synergy Between Tax Notes and Academic Life." *Tax Notes*, Special Anniversary Edition, 2020.

"Fiscal Implications of the Coming Transportation Revolution." *Austaxpolicy: Tax and Transfer Policy Blog*. Tax and Transfer Policy Institute, Australian National University, Canberra, 2020.

"Is it Time to Increase Taxes in Michigan?" *Bridge Magazine*, October 1, 2019.

"How Much do State-local Governments Spend for Infrastructure Investment? A Historical and Cyclical Analysis." Working paper for presentation at the Western Economics Association International conference, San Francisco, June 2019.

"Governmental Expenditure Implications of Autonomous Vehicles," with R. Wassmer. Working paper for presentation at the Western Economics Association International conference, San Francisco, June 2019.

"Perspectives of the Property Tax Forty Years after Proposition 13," with R. Wassmer and Z. Kuluszewski. Under review by *Public Finance and Management*, April 2019.

Ronald C. Fisher, page 15

“Support for Alternative Local Government Revenues,” with R. Wassmer and Z. Kuluszewski. Under review by *Public Budgeting and Finance*, March 2019.

“The Roadblocks to Road Funding.” *Bridge Magazine*, April 26, 2019.

“For a Real Roads Fix, Michigan Must Be Creative.” *Detroit Free Press*, February 14, 2019.

“Fix the Damn Roads? Sure. But Whitmer Can’t Control the Damn Economy,” with C. Ballard. *Bridge Magazine*, November 27, 2018.

“Jobs Alone Won’t Reverse Michigan’s Youth Exodus.” *Detroit Free Press*, April 20, 2018.

“Perspectives of Property Tax Incidence in California Forty Years after Proposition 13,” with R. Wassmer and Z. Kuluszewski. Working paper, 2018.

“Tax Bad for City and Schools.” *City Pulse*, November 1, 2017.

“Protect Yourself With a Helmet.” *The State News*, October 3, 2017.

“Infrastructure Spending: After the Great Recession and Historically,” working paper, 2016

“Michigan Infrastructure Negligence Evident in Flint Crisis.” *Detroit Free Press*, February 6, 2016.

“Football Tailgating: Where Michiganders Love to Gather.” Documentary for public television produced by Professor S. Carter. I am featured discussing the economics of tailgating.

“Understanding Detroit,” Working paper, October 2013.

“Approving Proposal 5 Sure Path to Deficits and Debt,” with R. Wassmer. *The Detroit News*, October 18, 2012

“Jobs Are Key Ingredient for Detroit Revival.” *The Detroit News*, August 10, 2012

“An Overview and Analysis of State Transportation Grant Programs,” with A. Bristle, working paper, Michigan State University, 2010.

“An Overview and Analysis of State Intergovernmental Aid Programs,” with A. Prasad, working paper, Michigan State University, 2009.

“New Deal drags United States out of difficult times,” with D. Bailey. *Lansing State Journal*, April 28, 2005.

“Vital Options Could Drive Up Quality of Michigan’s Roads,” with K.D. Boyer. *Detroit Free Press*, February 8, 2005.

Ronald C. Fisher, page 16

- “Organization of Educational Production: Schools, School Districts and Consolidation,” working paper, 2004.
- “Student Attendance and Performance in Economics Principles Classes,” with J. Guilfoyle and C. Liedholm, working paper, Michigan State University, February, 1998.
- “User Charges are Popular.” *Perspectives*, Institute for Public Policy and Social Research, Michigan State University, Winter 1996.
- “The Recent Tax Reform Experience in Michigan: Tax Reform Without Revolution.” *Proceedings of the Eighty-Seventh Annual Conference*, National Tax Association, Columbus: 1996.
- "Trends in State-Local Finances: Toward a Fiscal Agenda for the Next Five Years." *Proceedings of the Eighty-Sixth Annual Conference on Taxation*, National Tax Association, Columbus, 1995, 62-69.
- "Instructor and Class-style Influences on Student Instructional Evaluation," working paper, Michigan State University, December 1994.
- “Michigan Misperceptions.” Letter to the Editor, *Governing*, October 1994.
- "Changes in U.S. Policy Should Be of Benefit to Australia." *The Canberra Times*, November 26, 1992.
- "State-Local Fiscal Policy and Economic Development," with R. Wassmer. *National Tax Association Forum*, Winter 1992, 1-5.
- "The Effect of Federal Tax Integration on State and Local Taxes," with J. Navin. *Proceedings of the Eighty-Third Annual Conference on Taxation*, National Tax Association, Columbus Ohio, 1991, 9-16.
- "Tax-Cut Proponents Tell Only Half the Story," with R. Wassmer. *Detroit Free Press*, March 11, 1991.
- "Tax Survey Gets F for Effort," with R. Bowman. Letters to the Editor, *The Wall Street Journal*, September 5, 1990.
- "Participation in State Tax Amnesties: The Case of Business Taxes," with J. Goddeeris. *Proceedings of the Eighty-First Annual Conference, National Tax Association - Tax Institutes of America, 1988*, Columbus, Ohio, 1989.
- "College Tuition: The Michigan Education Trust." *Footnotes*, American Association of University Professors, Washington, D.C., Fall 1988.



Ronald C. Fisher, page 17

"Comments on Recent Research in the Economics of Taxation," *Proceedings of the Seventy-Ninth Annual Conference*, National Tax Association-Tax Institute of America, 1987.

"Proposal E: Revenue Limitation in Michigan." *The Michigan State Economic Record*, Vol. 20, No. 10, November 1978.

"The Combined Effect of State and Federal Income Tax Deductibility of Charitable Contributions." *Proceedings of the Seventieth Annual Conference on Taxation*, National Tax Association-Tax Institute of America, Columbus, Ohio, 1978, pp. 397-404.

"Indexation of Federal and State Income Taxes," with R. Ebel. *Revenue Administration 1976*, Proceedings of the Forty-fourth Annual Meeting of the National Association of Tax Administrators, March 1977.

"Adjusting Personal Income Taxes for Inflation," with R. Ebel. *Intergovernmental Perspective*, Vol. 2, No. 4, 1976.

#### **Book Reviews:**

*Fiscal Equalization for State and Local Government Finance*. John E. Anderson, ed., Praeger Publishers, 1994. *National Tax Journal*, June 1995.

*Selling Hope: State Lotteries in America*. Charles T. Clotfelter and Philip J. Cook, Harvard University Press, 1989. *Journal of Economic Literature*, December 1990.

*Low Tax, Simple Tax, Flat Tax*. Robert Hall and Alvin Rabushka. *Southern Economic Journal*, October 1983.

*Financing Government in a Federal System*. George Break. *Resources in Review*, Government Finance Research Center, MFOA, March 1981.

*Property Tax Relief*. Steven D. Gold. *Journal of Economic Issues*, March 1981.

*Public Expenditures, Taxes, and the Distribution of Income, the United States, 1950, 1961, 1970*. Morgan Reynolds and Eugene Smolensky. *Journal of Economic Issues*, March 1979.

## INVITED PRESENTATIONS

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### Invited Conference Presentations and Sessions:

“How Much do State-local Governments Spend for Infrastructure Investment? A Historical and Cyclical Analysis.” Western Economics Association International conference, San Francisco, June 2019. Association for Budgeting and Financial Management, Washington, DC. September 2019.

“Governmental Expenditure Implications of Autonomous Vehicles,” with R. Wassmer. Western Economics Association International conference, San Francisco, June 2019.

Comments on “Deferred Infrastructure Maintenance: How to Measure It, How to Finance It.” At Preventing the Next State Budget Crisis: Improving Budget Transparency to Bolster Fiscal Sustainability, Volcker Alliance and Federal Reserve Bank of Chicago, September 2018.

“Property Tax Support in California Forty Years After Proposition 13.” Western Economic Association International Conference, Vancouver, June 2018.

“Explanations for Infrastructure Decline: Comments at Stanford Roundtable on Deferred Maintenance of Public Infrastructure,” Palo Alto, CA, April 20, 2018.

“Perspectives of Property Tax Incidence in California Forty Years after Proposition 13.” Association for Public Policy Analysis and Management Research Conference, November 2017.

“Infrastructure Spending: After the Great Recession and Historically.” National Tax Association Annual Conference, November 2016.

“Is State and Local Government Capital Spending Among the New England States Too Low?” National Conference of State Legislatures Atlantic States Fiscal Leaders Meeting, Boston, February 19, 2016

“Is State and Local Government Capital Spending Among the New England States Too Low?” Lincoln Institute for Land Policy conference Economic Perspectives on State and Local Taxes, Cambridge, MA, December 4, 2015

“Does Perception of Gas Tax Paid Influence Support for Funding Desired Highway Improvements?: Evidence from CA and MI.” National Tax Association, Conference on Taxation, Boston, November 2015

“Does Perception of Gasoline Taxes Paid Influence Support for Highway Improvements?: Evidence from CA and MI.” New England Study Group, Federal Reserve Bank of Boston, Boston, November 15, 2015

- "Does Perception of Gas Tax Paid Influence Support for Funding Desired Highway Improvements?" Murphy Institute Conference Reforming State and Local Tax Systems, New Orleans, October 2015
- "Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance," International Institute of Public Finance, Dublin, August 2015
- "State and Local Government Capital Spending Among the New England States," New England Public Policy Center, Federal Reserve Bank of Boston, December 2014
- "Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance and Investment," 2015 State Politics and Policy, Sacramento, May 2015
- "Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance and Investment," National Tax Association Annual Conference, Santa Fe, November 2014
- "Perception of Gasoline Taxes and Driver Cost: Implications for Highway Finance and Investment," Association for Budgeting and Financial Management, Grand Rapids, October 2014
- "Analysis of State and Local Government Capital Expenditure During the 2000s," National Tax Association Annual Conference, Tampa, November 2013
- "Analysis of State and Local Government Capital Expenditure During the 2000s," University of Nebraska, November 2013
- "Sales Tax Substitution for Property Tax in Michigan: What Has Happened," International Association of Assessing Officers, Grand Rapids, August 2013.
- "Differences in State and Local Government Public Capital Expenditure Before, During, and After the Great Recession: Did the Federal Stimulus Matter?" Western Economic Association, Seattle, June 2013.
- "An Analysis of State and Local Government Capital Expenditure Before and During the 'Great Recession'." National Tax Association Annual Conference on Taxation, Providence, RI, November 2012
- "Sales Tax Substitution for Property Tax In Michigan: What Happened?" Lincoln Institute conference Economic Perspectives on School Funding and the Property Tax," Cambridge, MA, June 2012
- "State and Local Government Borrowing and Debt During the Great Recession." the National Tax Association Annual Conference, New Orleans, November 2011.

“Fiscal Survival During the Recession: How Did State and Local Governments Respond?”  
Presentation for a Roundtable, Association for Public Policy Analysis and Management  
Annual Research Conference, Washington DC, November 2011

“Analyzing and Evaluating Changes in State and Local Government Debt,” Annual Congress of  
the International Institute of Public Finance, Ann Arbor, August 2011

“An Overview and Analysis of State Transportation Grant Programs.” Association for Public  
Policy Analysis and Management Annual Research Conference, Boston, November 2010.

“The Budget Crisis in U.S. States.” Peking University – Lincoln Institute Center for Urban  
Development and Land Policy Distinguished Scholar Series, Beijing, China, May 2010.

“History and Development of State-local Taxation in the U.S.” Symposium on the History of  
Taxation, Zhongnan University of Law and Economics, Wuhan, China, May 2010.

“The State of State and Local Government Finance.” Keynote Address at the conference State  
and Local Finance Amid Economic Turbulence, St. Louis Federal Reserve Bank and  
Washington University, St. Louis, April 2010

“The Importance of Governments Division Census Data to Public Finance Economists.”  
Governments Division Workshop, US Census Bureau, Washington, DC, March 2010

“The Budget Crisis in the States.” Association for Public Policy Analysis and Management  
Annual Research Conference, Washington DC, November 2009

“An Overview and Analysis of State Intergovernmental Aid Programs.” Association for Public  
Policy Analysis and Management Annual Research Conference, Washington DC, November  
2009; National Tax Association Annual Conference, Denver, November 2009, and the  
Governments Division Seminar Series, US Census Bureau, Washington, DC, April 2010.

“An Overview of the Implications of Eliminating the Property Tax: What Do Recent State  
Debates and Prior State Experience Tell Us?,” Property Tax Policy Roundtable, The Property  
Tax and Local Autonomy, sponsored by the Lincoln Institute of Land Policy and the George  
Washington Institute of Public Policy, Washington, D.C., February 2009.

“Lectures on Public Finance and Property Taxation.” *Training the Trainers*, Program on the  
People’s Republic of China, Peking University – Lincoln Institute Center for Urban  
Development and Land Policy, Beijing China, July 2008.

“Changes in the Provision of Education in the U.S.: A 25-Year Retrospective.” International  
Conference on the Theory and System of Educational Finance,” Zhongnan University of  
Economics & Law, Wuhan China, May 2008.

- “Long Run Public Finance Issues Facing State and Local Governments.” State and Local Tax Policy – Out of the Box, Andrew Young School of Policy Studies, Georgia State University, Atlanta, May 2008.
- “Author Thoughts from a State and Local Government Perspective.” “Thoughts From Authors of Public Finance Textbooks,” National Tax Association, Columbus Ohio, November 2007.
- “Property Tax Reform in Michigan.” at Property Taxation in Illinois: How and Why It Is Broken and What Can be Done to Fix It, Institute of Government and Public Affairs, University of Illinois, Chicago, November 2007.
- “Public Finance and Property Taxation.” *Training the Trainers*, Program on the People’s Republic of China, Lincoln Institute of Land Policy, Changsha, PRC, August 2007.
- “Business Taxation Developments in Michigan.” Conference entitled Alternative Approaches to State Taxation of Business, Federal Reserve Bank of Chicago and National Tax Association, Chicago, April 2007.
- “Perspectives About Property Tax Relief.” Conference entitled Economic Perspectives on State and Local Taxes, Lincoln Institute of Land Policy and Federal Reserve Bank of Boston, Cambridge, Massachusetts, January 2007.
- “Internationalizing the Public Finance Curriculum.” National Tax Association Annual Conference, Boston, November 2006.
- “Theoretical Foundations of Property Tax: Property Tax in the Context of Public Finance.” Conference on Property Taxation Reform and Development in China, Program on the People’s Republic of China, Lincoln Institute of Land Policy, Cambridge, Massachusetts, June 2006.
- “Thoughts About Michigan’s Fiscal Conditions.” Conference on Fiscal Relations and Fiscal Conditions, Andrew Young School of Public Policy, Georgia State University, Atlanta, April 2006.
- “Organization of Educational Production: Schools, School Districts, and Consolidation.” International Institute of Public Finance Annual Conference, Milan, Italy, August 2005.
- “Economic Changes & State-Local Tax Implications.” Governmental Research Association Annual Conference, Dearborn, Michigan, July 2005.
- “The Effects of Linking Property Tax and Education Reform: the Michigan Experience.” Annual International Conference on Assessment Administration, International Association of Assessing Officers, Boston, August 2004.

“The State of the Economy: Is it a Good Time to Invest in Tourism?” Michigan Tourism Investment Forum, Dearborn, Michigan, May 2004.

Panel Discussion, Honors Program Fundraising, National Collegiate Honors Council, 2003.

“Honors Program Characteristics and Choices.” Midwestern Regional Forum, College Board, 2002.

“Pressures and Prospects for State and Local Government Finance.” National Tax Association Annual Conference, November 2001.

“Time, Tiebout, and Transition in the Structure of Local Government in U.S. Metropolitan Areas.” Western Economic Association Conference, 1997.

“The Effects of State and Local Public Services on Economic Development.” Presented at the conference entitled The Effects of State and Local Public Policies on Economic Development, Federal Reserve Bank of Boston, November 1996.

“The Recent Tax Reform Experience in Michigan: Tax Reform Without Revolution.” National Tax Association Annual Conference, October 1995.

“Comparing Economists’ Views and Popular Opinions About Tax Policy.” National Tax Association Annual Conference, October 1995.

“An Evaluation of the Recent Move to Centralize Public Schools in Michigan.” American Political Science Association Meetings, September 1995. American Economic Association Annual Conference, January 1996.

“Instructor and Class-style Influences on Student Instructional Evaluation.” National Council on Economic Education, American Economic Association Annual Meeting, January 1995.

“Trends in Local Government Fiscal Policies: Implications for Property Taxes.” International Association of Assessing Officers Annual Conference, September 1995.

“Centralizing Educational Responsibility in Michigan and Other States.” National Tax Association Spring Symposium, May 1995.

“Trends in State-Local Finances: Toward a Fiscal Agenda for the Next Five Years.” National Tax Association Annual Conference, November 1994.

“User Charges for K-12 Public Education.” National Tax Association Annual Conference, November 1994.

Ronald C. Fisher, page 23

“State-Local Government Employment and Compensation: Effects on Costs and Spending.” Association for Public Policy Analysis and Management Annual Research Conference, October 1994.

“Teaching About Government Expenditures, Services, and Benefits.” Southern Economic Association, November 1993; National Tax Association Annual Conference, November 1993.

“Macroeconomic Implications of Subnational Fiscal Policy: The Overseas Experience.” Australian Tax Research Foundation Conference on Vertical Fiscal Imbalance, Canberra, 1992.

“Financing Local Government in the 1990s.” Committee on Taxation, Resources, and Economic Development, 1991.

“Appraisal of the Sherman Act: 1890-1990.” Michigan State University, 1990.

### **Major Invited Comments:**

Comments on “Assessing Puerto Rico Fiscal Policies,” Conference on Puerto Rico: Prospects for Growth, Center for the New Economy and Brookings Institution, San Juan, March 2005.

Session moderator and discussant, International Institute of Public Finance Annual Conference, Prague, Czech Republic, August 2003.

“Innovative Financing Options for Urban Governments.” Session organizer, moderator, and discussant, National Tax Association Annual Conference, November 1997.

Comments on Tax Deductibility and Municipal Budget Structure, National Bureau of Economic Research Conference on Fiscal Federalism, New York, April 1987.

Comments on "Does Federalism Matter? An Analysis of the Relationship between Government Structure and Legislation," by Susan Rose-Ackerman, discussed at the Workshop in Analytical Urban Economics, Queen's University, June 1978.